

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

31 Mineral
0577 Alberton K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,069,700.03	1,069,700.03	0.00	0.00	0.00	0.00
21XX Support Services - Students	120.00	120.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	22,075.16	22,075.16	0.00	0.00	0.00	0.00
222X Educational Media Services	2,698.94	2,698.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	142,689.35	142,689.35	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	61,348.50	61,348.50	0.00	0.00	0.00	0.00
25XX Support Services - Business	74,701.80	0.00	54,402.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	149,885.32	149,885.32	0.00	0.00	0.00	0.00
27XX Student Transportation Services	176,151.25	89,042.69	0.00	87,108.56	0.00	0.00
31XX Food Services	86,303.03	86,303.03	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,564.37	9,564.37	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	63,641.63	63,641.63	0.00	0.00	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	2,510.06	0.00	XXXXXXXXXXXX	0.00	2,510.06	0.00
62XX Resources Transferred to Other School Districts or	2,713.67	2,713.67	XXXXXXXXXXXX	0.00	0.00	0.00
Totals	1,864,103.11	1,699,782.69	54,402.09	87,108.56	2,510.06	0.00

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

31 Mineral 0577 Alberton K-12 Schools

Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXXXXXXXX	XXXXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	1,864,103.11					
Line A	Preliminary Indirect Cost Rate [C divided by B] 54,402.09/1,699,782.69			3.20%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-			%		

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate

With Carry Forward Adjustment

For FY2004-05 Using FY03 Expenditures

31 Mineral
0579 Superior K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,725,146.27	1,719,787.52	0.00	5,358.75	0.00	0.00
21XX Support Services - Students	27,438.60	27,438.60	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	9,675.95	9,675.95	0.00	0.00	0.00	0.00
222X Educational Media Services	158,820.94	158,820.94	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	139,980.37	139,980.37	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	198,780.41	196,994.16	0.00	1,786.25	0.00	0.00
25XX Support Services - Business	48,419.41	0.00	31,359.10	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	241,134.05	240,804.31	0.00	329.74	0.00	0.00
27XX Student Transportation Services	138,134.12	90,170.12	0.00	47,964.00	0.00	0.00
31XX Food Services	98,651.59	98,651.59	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	14,208.97	14,208.97	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	60,174.97	60,174.97	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	14,277.28	14,277.28	XXXXXXXXXX	0.00	0.00	0.00
Totals	2,874,842.93	2,770,984.78	31,359.10	55,438.74	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	2,874,842.93					
Line A	Preliminary Indirect Cost Rate [C divided by B] 31,359.10/2,770,984.78		1.13%			
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY03 rate (0.00%) or 0.00% if no FY03 rate		%			
	Subtract C2 from C1		%			
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2004-05 Using FY03 Expenditures

31 Mineral
0582 St Regis K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,050,979.01	1,049,358.35	1,620.66	0.00	0.00	0.00
21XX Support Services - Students	8,500.27	8,500.27	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	112,746.18	98,870.43	0.00	13,875.75	0.00	0.00
23XX Support Services - General Administration	135,122.67	135,122.67	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	76,469.25	76,469.25	0.00	0.00	0.00	0.00
25XX Support Services - Business	57,100.60	0.00	47,616.06	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	194,120.19	194,120.19	0.00	0.00	0.00	0.00
27XX Student Transportation Services	100,498.73	47,939.73	0.00	52,559.00	0.00	0.00
31XX Food Services	132,546.91	132,546.91	0.00	0.00	0.00	0.00
33XX Community Services	8,740.52	8,740.52	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	10,820.16	10,820.16	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	71,263.50	71,263.50	0.00	0.00	0.00	0.00
Totals	1,958,907.99	1,833,751.98	49,236.72	66,434.75	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,958,907.99					
Line A	Preliminary Indirect Cost Rate [C divided by B] 49,236.72/1,833,751.98			2.69%		
Line B	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
Line C	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY03 rate (1.70%) or 0.00% if no FY03 rate			%		
	Subtract C2 from C1			%		
Line D	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

See Example on Page 6 of Instructions.

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